

Секція 2
ОПОДАТКУВАННЯ ПІДПРИЄМНИЦЬКОЇ
ДІЯЛЬНОСТІ



TAX SYSTEM AND TAX REFORM IN COTE D'IVOIRE

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The economy of Côte d'Ivoire, with a gross domestic product (GDP) per capita of 2,326 USD in 2021, is one of the developing economies of west Africa.

Since the establishment of triangular trade during the first contacts with European explorers, the economy has been dominated by the export of so-called cash products; in particular, coffee and cocoa, the cultivation of which was introduced at the start of the twentieth century, strongly contributed to the “Ivorian boom” of the 1960s and 1970s. If the Ivorian economy is mainly based on the agricultural sector favored by a hot and humid climate, the contribution of industry to the GDP is estimated at 20% and that of the tertiary sector at 50%. Côte d'Ivoire also has some oil reserves that are significant for its economy. It also has some mineral resources but the production of which remains very minor. It also produces electricity, part of which is sold to neighboring countries. It should also be noted that public finances especially tax revenue play a capital role in the economic and social order of Côte d'Ivoire knowing that the budget revenue for 2020 for example represents 90.3% of tax revenue. In this sense, taxation in Côte d'Ivoire, as in all modern States, affects the sum of measures relating to taxes and other compulsory levies.

Submitted to the General Directorate of the Treasury and Public Accounts, a dismemberment of the Ministry of Economy and Finance, taxation in Côte d'Ivoire, affects in particular, the following matters: Income taxes, property taxes and Services, payroll taxes, all levies made in areas such as Agriculture, Construction, Commerce, Mines.

The legal system includes four (4) types of tax regimes adapted to the size of the company on the basis of the criterion of annual turnover. These plans are as follows:

- the flat-rate tax system for small traders and artisans;

Taxpayers subject to the flat-rate tax for small traders and artisans who achieve a turnover of more than 3,550 USD, are required to note chronologically, their various operations, in an income book and an expenditure book.

- the synthetic tax regime;

Are subject to the synthetic tax regime, natural or legal persons whose annual turnover, all taxes included, is between 8,850 USD and 88,500 USD.

- the real simplified tax system;

This is an annual flat-rate contribution, the rate of which is set by law according to the segments of turnover achieved. Natural or legal persons whose turnover falls below the limit of 88,500 USD, are only subject to the synthetic tax regime, when their turnover has remained below this limit for three consecutive exercises.

- the real normal tax regime.

The normal real profit regime or normal real tax regime (RNI) is a regime that applies to companies whose annual turnover, including all taxes, exceeds 265,445 USD.

However, it should be noted that the relationship between taxpayers and the tax administration is punctuated by conflicts, sometimes heated, due to the rigorous implementation, by the administration, of the control prerogatives that the law recognizes in the context of litigation.

This rigor is however mitigated by the tax system which confers on the Administration, through the graceful procedure, the power to reduce or to abandon in an amicable manner, certain taxes. The gracious domain comes in two distinct procedures namely: the request for mitigation of duties and penalties (in relation to taxes which are no longer likely to be the subject of a legal appeal); the transaction request (which applies to taxes still liable to be the subject of a legal appeal).

Despite an average tax rate of 51.3% of the commercial results of Ivorian companies, higher than the average for the African continent located at 47.1% and well above the tax rates applied in Senegal (45.1%), Nigeria (34.3%) and Ghana (32.7%), among the most dynamic economies in West Africa, tax reform is needed.

Despite the reforms undertaken since 2012, the ratio of tax revenue to GDP has remained relatively low, at around 12,2% of GDP in 2021. Estimates of the tax effort and the optimal tax pressure rate suggest that

Côte d'Ivoire has a large margin to collect more revenue. Tax reform is needed to improve the level of tax revenue and also to reduce tax distortions. Indeed, in addition to the under-mobilization of tax revenue, the current system is at the origin of serious economic distortions linked to the intensive granting of exemptions and derogatory measures.

The new tax reform should be ambitious and cover all types of taxes. Taxes, through their impact on increasing the level of tax revenue in the general state budget, will also contribute to better financing of different economic sectors. In order to assert itself as the new economic power in West Africa, Côte d'Ivoire must prove its ability to increase tax revenues while ensuring businesses more efficient procedures.

СУЧАСНИЙ СТАН ТА ПЕРСПЕКТИВИ ОПОДАТКУВАННЯ СІЛЬСЬКОГОСПОДАРСЬКИХ ТОВАРОВИРОБНИКІВ

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Вибір сільськогосподарським товаровиробником системи оподаткування залежить від різних чинників (доходу, рентабельності його діяльності, виду діяльності тощо) [1]. Сільськогосподарські товаровиробники, можуть застосовувати такі системи оподаткування: загальну систему зі сплатою податку на прибуток та інших податків, установлених ПКУ; спрощену систему зі сплатою єдиного податку у третій групі (ставка 3% + ПДВ або за ставкою 5 % без сплати ПДВ); спрощену систему зі сплатою єдиного податку у четвертій групі. Кожна із систем оподаткування має свої переваги та недоліки. За проведеним аналізом було встановлено, що:

- загальна система оподаткування вигідна підприємствам з невисокою рентабельністю;

- третя група платників єдиного податку зі ставкою 5 % є оптимальною неплатникам ПДВ, особливо з високою рентабельністю;

- третя група платників єдиного податку зі ставкою 3 % та сплатою ПДВ найменш вигідна сільськогосподарським товаровиробникам, проте має переваги для високорентабельних аграріїв у порівнянні із загальною системою оподаткування;